

IN THE UNITED STATES DISTRICT COURT

FOR THE EASTERN DISTRICT OF TEXAS

SHERMAN DIVISION

FILED

U.S. DISTRICT COURT

EASTERN DISTRICT OF TEXAS

MAR 10 2014

DAVID J. MALAND, CLERK
BY
DEPUTY

UNITED STATES OF AMERICA,

Plaintiff

v.

CHRISTOPHER EWING and

WELLS FARGO HOME MORTGAGE

Defendants

CASE NO. 4-13-ev-530

**MOTION TO QUASH, A CHALLENGE TO THE JURISDICTION
OF THIS COURT TO HAVE VALID AUTHORIZATION TO ADJUDICATE**

I, christopher I ewing, a man, claimant, of lawful age, hereby attest the following information is true, correct, and complete and make this MOTION TO QUASH BY CHALLENGING JURISDICTION which requires the Court to rebut these facts in evidence, point by point, to have valid jurisdiction

1. Claimant has personal knowledge of the facts stated herein **who does not waive his right to trial by jury.**
2. Claimant is not under lawful guardianship or disability of another. Affidavit is made as a matter of public record in Claimant's own right, sui juris.
3. Claimant is a human being of natural birth, born in the state of texas, one of the union states of America under the Constitution and Law. As such, defendant is one of the sovereign American people.

5. Claimant is domiciled in denton county, the state of texas, where he has occupied such status for over 11 years.
6. Claimant is engaged in an occupation of common right in one of the union American states.
7. Claimant is not resident to the jurisdiction of Art I, 8, CL 17 or Art. IV, 3, Cl 2 of the Constitution of the United States in which "Congress shall have the power toexercise exclusive legislation in all cases whatsoever of such District not exceeding ten Miles square ass the seat of government and places purchased by the Consent of he Legislature of the State ... for the Erection of Forst...Arsenals, and other needed buildings.

"Congress shall have the power to dispose of and make all needed Rules and Regulations respecting the territory of other property belonging to the United States..." Art IV, 3, CL2.
8. Claimant is not within the Territorial Jurisdiction of the United States. Claimant has never lived, worked, nor earned income in or from any source within the District of Columbia, Puerto Rico, the U.S. Virgin Isulands, Guan, America Samoa, or any other federal enclave or territory within the United States, having its origin and jurisdiction from Art I, 8, Cl 17 or Art IV, 3, Cl 2 of the Constitution of the United States. The state of texas is not within the Territorial Jurisdiction of the United States area to exercise exclusive legislation.
9. Claimant believes The Internal Revenue Code is not positive law, it is special law. It applies to specific persons in the Unied States who choose to make themselves subject to the requirements of the Internal Revenue Code by entering into agreements with the U.S. Government. I have not entered into any contracts or adhesion agreements with the U.S. Government that I know of.
10. Claimant has not entered into any employment agreements with the U.S. Government.

11. Claimant is none of the specific persons who chose to subject themselves to the requirements of the Internal Revenue Code.

12. Income from sources not effectively connected with the conduct of a trade or business within the U.S. Government is not subject to Subtitle A, Internal Revenue Code taxes.

13. Claimant has derived no income from any source effectively With the conduct of a "trade of business" within the United States or the U.S. Government. 26 UCS 871 (b)(2) Graduated Rate of Tax....

(2) determination of taxable income --- In determining taxable income,...grosss income includes ONLY gross income which is effectively connected with the conduct of a TRADE OR BUSINESS within the United States".

14. 26 USC 7701(a)(26) makdes it clear that only elected and appointed Government officials holding "public office" are engaged in a "trade or business". Claimant is an American Citizen receiving private earnings from an independent, non-government business in one of the from an independent, non-government business in one of the several American union states. Claimant is not performing any of the functions of a public office and therefore, is not engaged in, and has no income effectively connected with a "trade or business" within the United States or the U.S. Government.

15. Claimant does not own a Social Security Number. Said number is the owned by the Social Security Administration and is serviced by the CHRISTOPHER L. EWING Trust.

16. For the purposes of the income tax, "Trade or Business" at 26 USC 770(a)(26), is a "term" or "word of art" defined by Congress. Pursuant to Congressional rules of statutory construction a "term" may have limited definition which is different from the common understanding or the dictionary definition of the same words(s). Such term must be clearly and specifically defined by Congress within the Code utilizing it.

"Term:" An expression or word especially one that has a particular meaning in a particular profession." ie" term of art. Ballentines Law Dictionary.

17. The term "trade or business" includes the performance of the functions of a "public office" can not, therefore, be expanded by implication to also include the functions of a private, independent, non-governmental occupation of common right as include is a term of limitation and only includes what is defined. Claimant has never worked in a trade or business as "public officer". The IRS can not prove that I, cccchristopher I ewing, have ever worked in a trade or business in the United States as defined by the terms of art in the Internal Revenue Code. Therefore because I have have had not been engaged in a trade or business within the United States, the Court has no jurisdiction to enforce an alleged income which was never made.

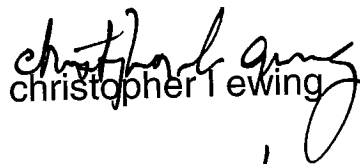
18. Pursuant to 26 CFR 1.871-7, Claimant has not been subject to the graduated income tax imposed by 26 U.S.C., Section 1, because taxation of nonresident individuals not engaged in trade of U.S. business IS NOT SUBJECT to the tax imposed by section one

19. Congress has never conferred authority, by law, to tax an "American Citizens private compensation by a graduated income tax. This is because the Constitutional taxation limitations provided by Art. 1, Sec 2, Cl 3, and Art 1, Sec 9, Cl 4, prohibit Congress from imposing a non-apportioned tax on any form of property. The apportionment clauses in the Constitution have never been repealed.

I testify that I have believed these things to be true and correct. If they are true and correct, then this Court has no jurisdiction to enforce a tax Code that is applicable only to those who are actively engaged in a trade or business within the United States.

This is not a frivolous argument. All I have done for the past 20 years is deliver newspapers in a common law occupation of common right. I have not wanted to go to jail for breaking the law, but I have asked questions that have never been answered.

MOTION TO QUASH


christopher lewing

a man, executor